

**Survey of Local Government Finances**  
**Utah Municipalities**  
Fiscal Year Ended June 30, 2005

2005

FY 2005		Garland City		GOVERNMENTAL FUNDS		ENTERPRISE FUNDS	
PART I		TAX REVENUES		Amount		Amount	
<b>Property Taxes</b>							
1.1	Property taxes - (All property taxes not separately listed below.)	T01		157,176	T01		
1.2	Property Taxes - Debt Service	T01			T01		
1.3	Property Taxes - RDA Increment	T01		10,808	T01		
1.4	Property Taxes - Library	T01			T01		
1.5	Property Taxes - Delinquent	T01		7,689	T01		
2	Fee in lieu	T01		42,157	T01		
<b>Local Sales Taxes</b>							
3.1	General sales tax - Local option	T09		162,287	T09		
3.2	Highway improvement sales tax	T19			T19		
3.3	Resort community sales tax	T19			T19		
3.4	Resort plus sales tax	T19			T19		
3.5	Energy sales and use tax	T19			T19		
3.6	Transient room tax	T19			T19		
3.7	Public transit sales tax (UC 59-12-501)	T19			T19		
3.8	Other - specify	T19			T19		
<b>Franchise Tax</b>							
4.1	Telephone franchise tax	T15			T15		
4.2	Cable TV franchise tax	T15		3,080	T15		
4.3	Water franchise tax	T15			T15		
4.4	Sewer franchise tax	T15			T15		
4.5	Other - Specify	T15		67,524	T15		
<b>Utility</b>							
<b>Licenses, Fees and Permits</b>							
5.1	Business license fees	T99		2,935	T99		
5.2	Building permit fees	T99		10,662	T99		
5.3	Other licenses, permits & taxes - Specify	T99		1,900	T99		
<b>PART II</b>							
<b>Animal</b>							
<b>REVENUES - Other than tax and intergovernmental revenues</b>							
<b>Utility Sales Revenue / User Fees</b>							
1.1	Water supply system	A61			A61		158,270
1.2	Electric power system	A62			A62		
1.3	Gas supply system	A63			A63		
1.4	Transit or bus system	A64			A64		
<b>Other Sales and Service Revenue</b>							
2.1	Sewer charges	A60			A60		202,203
2.2	Storm drainage	A60			A60		
<b>PART II</b>							
<b>REVENUES - Other than tax and intergovernmental revenues (cont.)</b>							
<b>GOVERNMENTAL FUNDS</b>							
<b>ENTERPRISE FUNDS</b>							
<b>Amount</b>							

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Fiscal Year Ended June 30, 2005

2005

2.3	Garbage collection / street cleaning	A81	64,465	A81					
3.1	Parks and recreation charges	A61		A61					
3.2	Airports - Include rentals and gross sales of gas and oil.	A01	1,009	A01					
3.3	Parking facilities, lots & meters	A60		A60					
3.4	Hospital charges received	A36		A36					
3.5	Cemeteries	A03	120	A03					
3.6	Municipal housing rental projects (gross)	A50		A50					
3.7	Special police services	A88	22,210	A88					
4.1	Impact fees	A89		A89					
4.2	Connection fees	A89	7,812	A89			28,488		
4.3	Plan check fees	A89		A89			504		
4.4	Zoning & subdivision fees	A89	250	A89					
4.5	Sale of maps & publications	A89		A89					
5	Other miscellaneous fees	A89		A89					
<b>Special Assessments</b>									
6.1	Street cuts and public improvements	U01		U01					
6.2	Sidewalk & curb repairs	U01		U01					
6.3	Street lighting charges - Lighting districts	U01		U01					
6.4	Other special improvement & service	U01		U01					
<b>Fines and Forfeitures (Circuit Court)</b>									
7.1	Court fines, bail forfeitures, and moving violations surcharges	U99	28,780	U99					
7.2	Parking ticket revenue	U99		U99					
<b>Fines (Justice Court)</b>									
8.1	Court fines, bail forfeitures, and moving violations surcharges	U99		U99					
8.2	Parking ticket revenue	U99		U99					
9	Interest, Rents and Royalties	U20	21,568	U20			20,023		
10	Rents and royalties	U40	5,427	U40					
<b>Miscellaneous</b>									
11	Other miscellaneous revenue - Specify	U99	69,673	U99			5,311		
12	Proceeds from bond issues	NR		NR					
13	Receipts from sale of real property	U11		U11					
<b>GOVERNMENTAL FUNDS</b>									
			(a)	(b)	(c)	(d)	(e)	(f)	
			From the State	From other local governments	From federal government directly	From the State	From other local governments	From federal government directly	
			D30	B30		D30	B30		
<b>PART III INTERGOVERNMENTAL REVENUE</b>									
1	General support	C30							

## Fiscal Year Ended June 30, 2005

Page 3

**Official Year Ended - June 30, 2005**

Page 4

**Survey of Local Government Finances**  
**Utah Municipalities**  
Fiscal Year Ended June 30, 2005

2005

8.2 All other expenditures - See instructions - Specify		E89	F89	G89	E89	F89	G89
8.3 All other expenditures - See instructions - Specify		E89	F89	G89	E89	F89	G89

  

<b>PART V INTERGOVERNMENTAL EXPENDITURES</b>		<b>GOVERNMENTAL FUNDS</b>				<b>ENTERPRISE FUNDS</b>	
1 Fire	L24	Paid to State	M24	Paid to Other Governments	L24	Paid to State	M24
2 Highways	L44		M44		L44		M44
3 Police	L62		M62		L62		M62
4 Sanitation	L81		M81		L81		M81
5 Recreation	L61		M61		L61		M61
6 Judicial and legal	L25		M25		L25		M25
7 All other	L89		M89		L89		M89
<b>PART VI PERSONNEL EXPENDITURES</b>		<b>GOVERNMENTAL FUNDS</b>				<b>ENTERPRISE FUNDS</b>	
1 Report the total expenditure for salaries and wages included in column (a + c) of part IV, as well as any salaries and wages paid to your own government's employees on force account construction projects.	200	Amount			200	Amount	
		316,616				66,040	

  

<b>PART VII INDEBTEDNESS</b>		<b>GOVERNMENTAL and ENTERPRISE FUNDS</b>					
		Outstanding at beginning of year	Issued during fiscal year (include all refunding debt)	Retired during fiscal year (include all refunded debt)	Total Outstanding (a + b - c = d) Also, (d = e + f)	Detail of long-term debt outstanding	
<b>Long-term Outstanding Debt</b>		(a)	(b)	(c)	(d)	(e)	(f)
1.1 Water supply system	19A	295,797	29A	39A	261,454	41A	
1.2 Electric supply system	19B		29B	39B		41B	
1.3 Sewer system	19X		29X	39X		41X	
1.4 Gas supply system	19C		29C	39C		41C	
1.5 Transit system	19D		29D	39D		41D	
1.6 Public debt for privately owned housing, industrial or business purposes	19T		24T	34T		41T	
<b>PART VII INDEBTEDNESS (cont.)</b>		<b>GOVERNMENTAL and ENTERPRISE FUNDS</b>					
		Outstanding at beginning of year	Issued during fiscal year (include all refunding debt)	Retired during fiscal year (include all refunded debt)	Total Outstanding (a + b - c = d) Also, (d = e + f)	Detail of long-term debt outstanding	
<b>Long-term Outstanding Debt</b>		(a)	(b)	(c)	(d)	(e)	(f)
1.7 All other purposes	19X		29X	39X		41X	

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**Utah Municipalities**  
Fiscal Year Ended June 30, 2005

		Outstanding balance at beginning of fiscal year	Issued during fiscal year	Retired during fiscal year	Balance at end of fiscal year
		(a)	(b)	(c)	(d)
<b>Other Long-term Obligations</b>					
2.1	Capital lease purchase agreements			G89	
2.2	Accrued leave liability (sick leave and vacation)				
<b>Short-term (interest bearing) Debt</b>		Outstanding balance at beginning of fiscal year	Balance at end of fiscal year		
3	Total short-term debt	61V	64V		
<b>PART VIII CASH AND INVESTMENTS HELD AT END OF FISCAL YEAR</b>		(a)	(b)	(c)	
	Cash and investments held at end of fiscal year	W01	W03	W05	
		15,840		1,815,284	
<b>PART IX RATES</b>		<b>GOVERNMENTAL FUNDS</b>		<b>ENTERPRISE FUNDS</b>	
1.	Energy Sales & Use Tax Rate	4%			
2.	Cable TV Franchise Tax Rate	4%			
3.	Telephone Franchise Tax Rate	4%			

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2005

Remarks:

**PART X** Data supplied by:

Name (Please print)

Title

Date

Telephone

2005 Version

Include with audit report submitted to:

Utah State Auditor  
Utah State Capitol Office Complex, E310  
Salt Lake City, UT 84114

If you have any questions about the form, call or write:

Richard Moon  
Office of the State Auditor  
Utah State Capitol Office Complex, E310  
Salt Lake City, UT 84114  
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